

ABSTRAK

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PENGARUH FRAUD TRIANGLE TERHADAP KECURANGAN LAPORAN KEUANGAN

(x. 68 halaman : 2 gambar , 15 tabel, 11 lampiran)

Penelitian ini memiliki tujuan dalam menguji pengaruh *fraud triangle* terhadap kecurangan laporan keuangan pada *S&P Capital IQ*. Kecurangan laporan keuangan diukur dengan menggunakan *beneish m-score*. Komponen *fraud triangle* yaitu *pressure* yang diukur menggunakan *financial stability*, *external pressure*, dan *financial target*. *Opportunity* diukur dengan menggunakan *ineffective monitoring*, serta *rationalization* diukur dengan menggunakan *change in auditor*. Penelitian ini menggunakan purposive sampling dalam pengambilan sampel dan menggunakan model regresi linear berganda. Data observasi sebanyak 95 perusahaan atau 285 *firm-year* dari seluruh perusahaan publik yang bergerak dalam sektor *consumer* yang terdaftar di *S&P Capital IQ* pada periode 2019 sampai 2021. Hasil dari penelitian menunjukkan bahwa *financial stability*, *external pressure*, dan *financial target* memiliki pengaruh positif terhadap kecurangan laporan keuangan. Sedangkan, *ineffective monitoring* dan *change in auditor* tidak memiliki pengaruh terhadap kecurangan laporan keuangan.

Referensi: 46 (1953-2022)

Kata kunci: *fraud triangle*, kecurangan laporan keuangan, kesempatan, tekanan, rasionalisasi

ABSTRACT

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ANALYSIS OF THE EFFECT OF FRAUD TRIANGLE ON FINANCIAL STATEMENT FRAUD

(x. 68 pages; 2 figures; 15 tables 11 appendices)

This study is examined the effect of the fraud triangle on fraudulent financial statements. Financial statement fraud is measured using the beneish m-score model. The component of fraud triangle pressure is measured using financial stability, external pressure, and financial targets. The component of fraud triangle opportunity is measured using ineffective monitoring, and the component of fraud triangle rationalization is measured using change in auditor. This study used purposive sampling and used multiple linear regression models. The observation data are 95 companies or 285 firm-year from all public companies engaged in the consumer industry that listed on S&P Capital IQ in the period 2019 to 2021. This study found evidence of financial stability, external pressure, and financial targets have a positive effect on fraudulent financial statements. Meanwhile, ineffective monitoring and change in auditors has no effect on fraudulent financial statements.

References: 46 (1953-2022)

Keyword: fraud triangle, financial statements fraud, opportunity, pressure, rationalization